



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

August 2024

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Legislative Framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No.56 of 2003, Section 71 and
- The Municipal Budget and Reporting Regulations

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability, and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

To The Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of Overberg District Municipality's budget reflecting the particulars up until the end of **August 2024**.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

Recommendations

- The content of this report and supporting documentation for **August 2024** is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget.
- It be noted that any material variances will receive remedial or corrective actions.



Mr RG Bosman
Municipal Manager

Date: 11/09/2024

QUALITY CERTIFICATE

I, **RG Bosman**, Municipal Manager of Overberg District Municipality, hereby certify that –


(mark as appropriate)

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

for the month of **August 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. RG Bosman**

Municipal Manager of **Overberg District Municipality DC3**

Signature  _____

Date 11/09/2024

EXECUTIVE SUMMARY

Introduction

Section 71 (1) of the Municipal Finance Management Act (MFMA) requires the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

Consolidated Performance

The following table summarises the overall position on the capital and operating budgets.

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 11 504 500	R303 057 838	R305 757 838
Budget to date (BTD)	R 0	R47 898 320	R83 908 014
Year to date (YTD)	R 0	R44 101 516	R67 894 136
Variance to SDBIP	R 0	-R 3 796 803.50	-R 16 013 878
YTD% Variance to SDBIP	0%	-8%	-19%
% of Annual Budget	0%	15%	22%

Relevant information

- Revenue to date is **lower** than anticipated with a variance of **19%**.
- Actual expenditure is **lower** than expected with a variance of **8%**.
See reasons for deviations in revenue and expenditure summary on page 11.
- Capital expenditures are in line with budgeted with a variance of **0%**.
However, the capital commitments should also be taken into consideration
Refer to Capital Programme Budget Report.

Capital Programme Budget Report 2023/2024

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	TOTAL ADJUSTED BUDGET 2024/25	SPENDING YTD AS PER TB AUG 2024	VAT, Retention	TOTAL SPENDING UP TO JUL 2024	% SPENDING	COMMITTEE MTS AUG 2024	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1	COMMITTEE RECORDS, COUNCIL SUPPRT	1	R35 000.00	R35 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R35 000.00
2	CORPORATE SERVICES : SUPPORT SERV	1	R200 000.00	R200 000.00	R0.00	R0.00	R0.00	R0.00	R161 976.09	R161 976.09	R38 023.91
3	CORPORATE SERVICES : SUPPORT SERV	1	R250 000.00	R250 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R250 000.00
4	CORPORATE SERVICES : SUPPORT SERV	1	R30 000.00	R30 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R30 000.00
5	CORPORATE SERVICES : SUPPORT SERV	1	R90 000.00	R90 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R90 000.00
6	EMERGENCY SERVICES	1	R1 800 000.00	R1 800 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R1 800 000.00
7	EMERGENCY SERVICES	1	R600 000.00	R600 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R600 000.00
8	EMERGENCY SERVICES	1	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
9	EMERGENCY SERVICES	1	R400 000.00	R400 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R400 000.00
10	EMERGENCY SERVICES	4	R1 200 000.00	R1 200 000.00	R0.00	R0.00	R0.00	R0.00	R67 161.66	R67 161.66	R332 838.34
11	EMERGENCY SERVICES	4	R1 500 000.00	R1 500 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R1 200 000.00
13	ENVIRONMENTAL MANAGEMENT SERVICES	1	R16 000.00	R16 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R1 500 000.00
14	ENVIRONMENTAL MANAGEMENT SERVICES	1	R5 000.00	R5 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R16 000.00
15	ENVIRONMENTAL MANAGEMENT SERVICES	1	R460 000.00	R460 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R5 000.00
16	FINANCIAL SERVICES	1	R25 000.00	R25 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R25 000.00
17	FINANCIAL SERVICES:EXECUTIVE	1	R5 000.00	R5 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R5 000.00
18	HUMAN RESOURCES	1	R18 500.00	R18 500.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R18 500.00
19	ICT SERVICES	1	R150 000.00	R150 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R150 000.00
20	ICT SERVICES	1	R260 000.00	R260 000.00	R0.00	R0.00	R0.00	R0.00	R146 130.00	R146 130.00	R113 870.00
23	ICT SERVICES	1	R1 000 000.00	R1 000 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R1 000 000.00
25	IDP AND COMMUNICATION	1	R15 000.00	R15 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R15 000.00
26	LED, TOURISM, RESORTS AND EPWP	1	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
27	LED, TOURISM, RESORTS AND EPWP	1	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
28	LED, TOURISM, RESORTS AND EPWP	1	R30 000.00	R30 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
29	LED, TOURISM, RESORTS AND EPWP	1	R150 000.00	R150 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R30 000.00
30	LED, TOURISM, RESORTS AND EPWP	1	R250 000.00	R250 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R150 000.00
31	LED, TOURISM, RESORTS AND EPWP	1	R70 000.00	R70 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R250 000.00
32	LED, TOURISM, RESORTS AND EPWP	1	R15 000.00	R15 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
33	LED, TOURISM, RESORTS AND EPWP	1	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R15 000.00
34	LED, TOURISM, RESORTS AND EPWP	1	R500 000.00	R500 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
35	MUNICIPAL HEALTH SERVICES	1	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
36	MUNICIPAL HEALTH SERVICES	1	R180 000.00	R180 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R180 000.00
37	MUNICIPAL HEALTH SERVICES	1	R250 000.00	R250 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R250 000.00
38	SOLID WASTE MANAGEMENT	3	R1 500 000.00	R1 500 000.00	R0.00	R0.00	R0.00	R0.00	R375 267.75	R375 267.75	R1 059 232.25
			R11 504 500.00	R11 504 500.00	0.00%	0.00%	R0.00	0.00%	R375 267.75	R375 267.75	R1 059 232.25
									3.26%	3.26%	
										16.67%	

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 7 304 500.00
Revenue	2	R -
External Loans	3	R 1 500 000.00
Grants	4	R 2 700 000.00
Private Contributions	5	R -
TOTAL		R 11 504 500.00

FUNDING SOURCES	Type	BUDGET 2024/25	TOTAL ADJUSTMENT 2024/25	SPENDING YTD Jul 2024	% SPENDING	VAT AND RETENTIONS	COMMITMENTS Jul 2024	TOTAL YTD INCL COMMIT	BALANCE UNSPEND	Budget-Spending
Capital Replacement Reserve	1	R7 304 500.00	R7 304 500.00	R0.00	0.00%	R0.00	R375 267.75	R375 267.75	R6 929 232.25	R375 267.75
Revenue	2	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00	R0.00	R0.00
External Loans	3	R1 500 000.00	R1 500 000.00	R0.00	0.00%	R0.00	R0.00	R0.00	R1 500 000.00	R0.00
Grants	4	R2 700 000.00	R2 700 000.00	R0.00	0.00%	R0.00	R0.00	R0.00	R2 700 000.00	R0.00
Private Contributions	5	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00	R0.00	R0.00
TOTAL		R 11 504 500.00	R 11 504 500.00	R -	0.00%	R0.00	R 375 267.75	R 375 267.75	R 11 129 232.25	R375 267.75

Discussion: : Actual spending to date **0%** of the budgeted amount. This includes VAT recognitions on grant projects, retentions and year-end creditor payments amounting to **0%**. Commitment is **3.26%**, this totals the actual spending and commitment are **3.26%**.

Cash Position and Liquidity

The available cash as of 31 August 2024 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R99 072 849
Unspent conditional grants and funds	-R5 950 409
Consumer and Sundry deposits	-R8 160
Sinking fund investments	R0
External loans unspent	-R265 147
EFF Accumulated Depreciation	R0
Provision for bonuses	R0
Capital Replacement reserve	-R20 107 747
VAT Refund (Roads Expenses prev years)	-R31 218 443
Rehabilitation provision (KWK)	-R5 439 004
Performance Bonus Provison	R0
Set aside for retention	R0
Capital Replacement reserve Fund	-R892 253
Set aside for Creditor payments	-R4 000 000
Provision for leave Payment	-R650 000
Capital Funding Required	
Loan Repayments	-R5 611 160
Cash Surplus (Deficit)	R24 930 526

Based on the above cash position, the liquidity is determined below:

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R5 950 409
External Loans unspent	R265 147
1 (one) Month Operational Expenditure	R26 443 632
Provisions	R6 089 004
Capital Replacement reserve	R7 142 524
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R51 769 263
ACTUAL LIQUIDITY AVAILABLE	
Total Investments	R109 178 024
Capital Replacement reserve Fund	-R872 918
VAT Refund (ABSA Deposit plus)	-R31 218 443
Rehabilitation provision (KWK)	-R5 439 004
Balance of Investments	R71 647 660
Cash book - Bank Balance	R2 935 374
Equitable share received in advance	-R21 661 064
Roads Invoice claim June and July 2024	R24 417 299
Consumer Debtors (current – 60 days)	R 3 660 086
Public Works Fire Account	R 1 255 667
Total Liquidity Available	R80 999 355
Liquidity Shortfall(-)/Liquidity Surplus	R29 230 093

Grants Allocations and spending YTD

Grant	Allocation 24/25	Roll- Over 23/24	Total	Spend to date	Committed	Total Committed	% spent inc committr	Available
FMG	R 1 000 000.00	R -	R 1 000 000.00	R 102 107.70	R -	R 102 107.70	10.21%	R 897 892.30
EPWP	R 1 265 000.00	R -	R 1 265 000.00	R 37 547.22	R -	R 37 547.22	2.97%	R 1 227 452.78
CDW	R 57 000.00	R -	R 57 000.00	R 1 618.55	R -	R 1 618.55	2.84%	R 55 381.45
RRAMS	R 2 974 000.00	R -	R 2 974 000.00	R -	R -	R -	0.00%	R 2 974 000.00
WOSA	R 1 000 000.00	R -	R 1 000 000.00	R 174 799.52	R -	R 174 799.52	17.48%	R 825 200.48
WC FMCG (WEB AUTO)	R 500 000.00	R -	R 500 000.00	R 225 227.16	R -	R 225 227.16	45.05%	R 274 772.84
WC FMCG (MUN HEALTH REV)	R 1 000 000.00	R -	R 1 000 000.00	R -	R -	R -	0.00%	R 1 000 000.00
WC FMCG (COLLABORATOR)	R 300 000.00	R -	R 300 000.00	R -	R -	R -	0.00%	R 300 000.00
WC FMCG (CREMATORIUM)	R 200 000.00	R -	R 200 000.00	R -	R -	R -	0.00%	R 200 000.00
WC FMCG (HOLIDAY HOMES)	R 750 000.00	R -	R 750 000.00	R -	R -	R -	0.00%	R 750 000.00
WC FMCG TOTAL								
Seta	R 240 000.00	R -	R 240 000.00	R 225 227.16	R -	R 225 227.16	8.19%	R 2 524 772.84
Municipal Intervention Grant	R -	R -	R -	R -	R -	R -	0.00%	R 240 000.00
FIRE SERVICE CAPACITY GRANT	R 1 500 000.00	R -	R 1 500 000.00	R -	R -	R -	0.00%	R 1 500 000.00
WCPT Water resilience grant	R 1 200 000.00	R -	R 1 200 000.00	R -	R -	R -	0.00%	R 1 200 000.00
Municipal Intervention Grant	R -	R -	R -	R 20 871.52	R -	R 20 871.52	#DIV/0!	-R 20 871.52

Summary

- Year to date benchmark for the 2nd month period ending 31 August 2024 is **16.67%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **22%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **15%** of the total budgeted for the financial.
- Year to date capital expenditure amounts to **0%** of total adjusted budgeted for the financial year but should adjusted to **3.26%** if all the committed capital cost are also taken into consideration.

Positive cash flow, over **R39.2 million**, was calculated and a **Positive R26.7 million** liquidity as evident as on 31 August 2024.

The actual revenue accounted for should also be measured against the actual expenditure monthly, going forward.

For August 2024, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R67 894 136	R70 650 371	R2 756 235
Actual Expenditure	<u>R44 101 516</u>	<u>R44 101 516</u>	
Surplus (Shortfall)	R23 792 620	R26 548 945	

The revenue adjustment is calculated as follows:

Equitable share received for August 2024	(R21 661 064)
Roads Revenue invoice July & August 2024	<u>R24 417 299</u>
Nett total revenue received in advance	R 2 756 235

SUMMARY INCOME & EXPENDITURE 2024/2025 EXCLUDING ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES - ELECTRICITY	R -	R -	R -	R -
SERVICES CHARGES - REFUSE	R 14 950 000.00	R 1 362 292.80	R 2 665 435.75	R 2 491 666.67
SERVICES CHARGES - SEWERAGE	R 220 000.00	R 9 751.28	R 14 626.92	R 36 666.67
SERVICES CHARGES - WATER	R -	R -	R -	R -
SALE OF GOODS AND SERVICES	R 10 504 056.00	R 325 283.32	R 555 029.33	R 1 750 676.00
RENT OF FACILITIES&EQUIPMENT	R 14 062 000.00	R 1 221 115.62	R 2 442 238.99	R 2 343 666.67
INTEREST EARNED-EXTERNAL INVES	R 7 600 000.00	R 619 104.69	R 620 546.11	R 1 250 000.00
INTEREST EARNED-OUTST DEBTORS	R 300 000.00	R 16 357.67	R 53 966.86	R 50 000.00
LICENSES & PERMITS	R 1 250 000.00	R 52 311.73	R 125 753.10	R 125 000.00
INCOME FOR AGENCY SERVICES	R 13 825 039.00	R 963 505.95	R 2 305 978.26	R 2 304 173.17
GRANT&SUBSIDIES (OPERATING)	R 96 796 255.00	R 424 722.85	R 39 393 300.15	R 51 283 500.00
GRANT&SUBSIDIES (CAPITAL)	R 2 700 000.00	R -	R -	R -
OTHER REVENUE	R 1 160 533.00	R 142 023.75	R 140 514.25	R 191 005.50
PROFIT ON SALE	R 9 900 000.00	R -	R -	R -
	R 173 267 883.00	R 5 136 469.66	R 48 317 389.72	R 61 826 354.67

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 95 963 089.00	R 6 935 937.56	R 13 644 619.01	R 15 137 135.50
REMUNERATION OF COUNCILLORS	R 6 795 959.00	R 520 321.17	R 1 055 528.35	R 1 132 659.83
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 680 586.00	R 294 265.52	R 588 531.02	R 613 431.00
BULK PURCHASES	R -	R -	R -	R -
OTHER MATERIAL	R 5 257 900.00	R 226 115.11	R 413 079.34	R 876 316.67
INTEREST EXPENSE - EXTERNAL	R 2 117 236.00	R 34 167.00	R 177 153.99	R 277 661.67
CONTRACTED SERVICES	R 33 478 214.00	R 1 563 913.99	R 2 268 726.21	R 4 632 298.83
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 23 274 899.00	R 3 249 569.11	R 4 453 789.94	R 3 922 736.50
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 170 567 883.00	R 12 824 289.46	R 22 601 427.86	R 26 592 240.00

Total R 2 700 000.00 R -7 687 819.80 R 25 715 961.86 R 35 234 114.67

Revenue by source

Reasons for variance:

Total income to date is lower than anticipated with a variance of 21.85%.
 Sale of goods and services has a variance resulting from Resorts revenue being seasonal and will pick up.
 Interest revenue is only recorded after month-end resulting in a difference R630 000.
 Income from Grants and subsidies is the largest reason for the variance as Conditional grants are recorded when expenditure is incurred.

Expenditure by type:

Reasons for variance:

Total expenditure is 15.01% lower than anticipated .
 Employee costs are lower than budgetted as a result of vacancies that are being filled as well as the bonus component being averaged over the 12 months.
 All other expenditures rely on orders which only started in the middel on July 2024 and invoices are expected to be paid in August.
 Contracted services are currently being increased as we are starting to pay for the Auditor General.

SUMMARY INCOME & EXPENDITURE 2024/2025 ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES - ELECTRICITY	R -	R -	R -	R -
SERVICES CHARGES - REFUSE	R -	R -	R -	R -
SERVICES CHARGES - SEWERAGE	R -	R -	R -	R -
SERVICES CHARGES - WATER	R -	R -	R -	R -
SALE OF GOODS AND SERVICES	R 132 489 955.00	R 9 177 556.41	R 19 576 592.18	R 22 081 659.17
RENT OF FACILITIES&EQUIPMENT	R -	R -	R -	R -
INTEREST EARNED-EXTERNAL INVES	R -	R -	R -	R -
INTEREST EARNED-OUTST DEBTORS	R -	R -	R -	R -
LICENSES & PERMITS	R -	R -	R -	R -
INCOME FOR AGENCY SERVICES	R -	R -	R -	R -
GRANT&SUBSIDIES (OPERATING)	R -	R -	R -	R -
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 49.29	R 154.40	R -
GAINS	R -	R -	R -	R -
	R 132 489 955.00	R 9 177 605.70	R 19 576 746.58	R 22 081 659.17

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 72 725 055.00	R 4 973 431.17	R 10 007 153.51	R 11 485 101.00
REMUNERATION OF COUNCILLORS	R -	R -	R -	R -
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R -	R -	R -	R -
BULK PURCHASES	R -	R -	R -	R -
OTHER MATERIAL	R 41 816 873.00	R 7 638 271.71	R 10 045 595.58	R 6 969 478.83
INTEREST EXPENSE - EXTERNAL	R 305 000.00	R 25 417.00	R 50 834.00	R 53 333.33
CONTRACTED SERVICES	R 4 680 000.00	R 295 947.41	R 370 184.01	R 763 333.33
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 12 687 027.00	R 842 141.02	R 1 026 321.37	R 2 034 833.33
LOSS ON DISPOSAL OF ASSETS	R 276 000.00	R -	R -	R -
	R 132 489 955.00	R 13 775 208.31	R 21 500 088.47	R 21 306 079.83

Total	R -	R -4 597 602.61	R -1 923 341.89	R 775 579.33
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Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 11.34% lower than anticipated to date.

'Revenue is only recorded when expenditure is incurred.

Expenditure by type

Reasons for variances:

Total expenditure is 0.91% higher than anticipated .

Orders that were processed in July are being paid.

Other material actual spending is higher as a result of the roads that are going to be upgraded which require a lot of material.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M02 August

Description	Budget Year 2024/25								
	2023/24	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	15 170	15 170	1 372	2 680	2 528	152	6%	15 170
Investment revenue	-	7 600	7 600	619	621	1 250	(629)	-50%	7 600
Transfers and subsidies - Operational	-	96 796	96 796	425	39 393	51 284	(11 890)	(0)	96 796
Other own revenue	-	183 492	183 492	11 898	25 200	28 846	(3 646)	-13%	-
Total Revenue (excluding capital transfers and contributions)	-	303 058	303 058	14 314	67 894	83 908	(16 014)	-19%	303 058
Employee costs	-	168 688	168 688	11 909	23 652	26 622	(2 970)	-11%	168 688
Remuneration of Councillors	-	6 796	6 796	520	1 056	1 133	(77)	-7%	6 796
Depreciation and amortisation	-	3 681	3 681	294	589	613	(25)	-4%	3 681
Interest	-	2 422	2 422	60	228	331	(103)	-31%	2 422
Inventories consumed and bulk purchases	-	47 075	47 075	7 864	10 459	7 846	2 613	33%	47 075
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	74 396	74 396	5 952	8 119	11 353	(3 234)	-28%	74 396
Total Expenditure	-	303 058	303 058	26 598	44 102	47 898	(3 797)	-8%	303 058
Surplus/(Deficit)	-	-	-	(12 285)	23 793	36 010	(12 217)	-34%	-
Transfers and subsidies - capital (monetary)	-	2 700	2 700	-	-	-	-	-	2 700
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	2 700	2 700	(12 285)	23 793	36 010	(12 217)	-34%	2 700
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	2 700	2 700	(12 285)	23 793	36 010	(12 217)	-34%	2 700
Capital expenditure & funds sources									
Capital expenditure	-	11 505	11 505	-	-	-	-	-	11 505
Capital transfers recognised	-	2 700	2 700	-	-	-	-	-	2 700
Borrowing	-	1 500	1 500	-	-	-	-	-	1 500
Internally generated funds	-	7 305	7 305	-	-	-	-	-	7 305
Total sources of capital funds	-	11 505	11 505	-	-	-	-	-	11 505
Financial position									
Total current assets	91 455	76 587	76 587		110 250				76 587
Total non current assets	115 311	129 546	129 546		114 723				129 546
Total current liabilities	33 144	43 569	43 569		26 957				43 569
Total non current liabilities	56 522	59 047	59 047		57 124				59 047
Community wealth/Equity	117 100	103 519	103 519		140 893				103 519
Cash flows									
Net cash from (used) operating	-	(425)	(425)	(13 054)	22 314	39 659	17 344	44%	(425)
Net cash from (used) investing	-	(1 605)	(1 605)	-	-	-	-	-	(1 605)
Net cash from (used) financing	-	(3 206)	(3 206)	(468)	(826)	(784)	42	-5%	(3 206)
Cash/cash equivalents at the month/year end	-	66 290	66 290	64 063	99 073	110 400	11 327	10%	72 350
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 958	156	85	69	47	50	150	2 208	5 724
Debtors Age Analysis									
Total Creditors	310	-	-	-	-	-	-	1	310

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	119 436	119 436	2 043	42 320	49 016	(6 696)	-14%	119 436
Executive and council		-	42 938	42 938	964	2 306	12 304	(9 998)	-81%	42 938
Finance and administration		-	76 498	76 498	1 080	40 014	36 711	3 302	9%	76 498
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	38 752	38 752	1 787	3 441	10 297	(6 857)	-67%	38 752
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 133	21 133	1 674	3 226	3 712	(486)	-13%	21 133
Public safety		-	13 358	13 358	47	60	4 929	(4 869)	-99%	13 358
Housing		-	-	-	-	-	-	-	-	-
Health		-	4 262	4 262	67	155	1 657	(1 502)	-91%	4 262
<i>Economic and environmental services</i>		-	132 620	132 620	9 178	19 581	22 103	(2 523)	-11%	132 620
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	132 490	132 490	9 178	19 577	22 082	(2 505)	-11%	132 490
Environmental protection		-	130	130	-	4	22	(18)	-81%	130
<i>Trading services</i>		-	14 950	14 950	1 306	2 553	2 492	61	2%	14 950
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 950	14 950	1 306	2 553	2 492	61	2%	14 950
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	305 758	305 758	14 314	67 894	83 908	(16 014)	-19%	305 758
Expenditure - Functional										
<i>Governance and administration</i>		-	66 666	66 666	6 432	10 034	10 160	(125)	-1%	66 666
Executive and council		-	11 383	11 383	795	1 541	1 699	(158)	-9%	11 383
Finance and administration		-	53 082	53 082	5 485	8 189	8 111	78	1%	53 082
Internal audit		-	2 201	2 201	152	304	349	(45)	-13%	2 201
<i>Community and public safety</i>		-	89 089	89 089	5 476	11 151	14 116	(2 965)	-21%	89 089
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 829	21 829	1 117	2 574	3 570	(996)	-28%	21 829
Public safety		-	44 963	44 963	2 915	5 766	6 912	(1 145)	-17%	44 963
Housing		-	-	-	-	-	-	-	-	-
Health		-	22 298	22 298	1 444	2 810	3 635	(824)	-23%	22 298
<i>Economic and environmental services</i>		-	138 015	138 015	14 147	22 240	22 188	52	0%	138 015
Planning and development		-	1 766	1 766	125	251	280	(29)	-10%	1 766
Road transport		-	132 490	132 490	13 775	21 500	21 306	194	1%	132 490
Environmental protection		-	3 759	3 759	246	489	602	(113)	-19%	3 759
<i>Trading services</i>		-	9 287	9 287	545	676	1 434	(759)	-53%	9 287
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 287	9 287	545	676	1 434	(759)	-53%	9 287
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	303 058	303 058	26 599	44 102	47 898	(3 797)	-8%	303 058
Surplus/ (Deficit) for the year		-	2 700	2 700	(12 285)	23 793	36 010	(12 217)	-0.3392718	2 700

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	42 938	42 938	964	2 306	12 304	(9 998)	-81.3%	42 938
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	42	42	3	6	7	(1)	-9.1%	42
Vote 4 - Finance		-	76 456	76 456	1 077	40 007	36 704	3 303	9.0%	76 456
Vote 5 - Community Services		-	186 322	186 322	12 271	25 574	34 892	(9 318)	-26.7%	186 322
Total Revenue by Vote	2	-	305 758	305 758	14 314	67 894	83 908	(16 014)	-19.1%	305 758
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	17 235	17 235	1 134	2 252	2 629	(377)	-14.4%	17 235
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	20 035	20 035	3 296	4 315	2 897	1 417	48.9%	20 035
Vote 4 - Finance		-	28 948	28 948	1 993	3 481	4 648	(1 167)	-25.1%	28 948
Vote 5 - Community Services		-	236 840	236 840	20 177	34 054	37 724	(3 670)	-9.7%	236 840
Total Expenditure by Vote	2	-	303 058	303 058	26 599	44 102	47 898	(3 797)	-7.9%	303 058
Surplus/ (Deficit) for the year	2	-	2 700	2 700	(12 285)	23 793	36 010	(12 217)	-33.9%	2 700

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		220	220	10	15	37	(22)	-60%	220	
Service charges - Waste management		14 950	14 950	1 362	2 665	2 492	174	7%	14 950	
Sale of Goods and Rendering of Services		142 994	142 994	9 503	20 132	23 832	(3 701)	-16%	142 994	
Agency services		13 825	13 825	964	2 306	2 304	2	0%	13 825	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		300	300	16	54	50	4	8%	300	
Interest from Current and Non Current Assets		7 600	7 600	619	621	1 250	(629)	-50%	7 600	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		14 062	14 062	1 221	2 442	2 344	99	4%	14 062	
Licence and permits		1 250	1 250	52	126	125	1	1%	1 250	
Operational Revenue		1 161	1 161	142	141	191	(50)	-26%	1 161	
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licence and permits		-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational		96 796	96 796	425	39 393	51 284	(11 890)	-23%	96 796	
Interest		-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		9 900	9 900	-	-	-	-	-	9 900	
Other Gains		-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		-	303 058	303 058	14 314	67 894	83 908	(16 014)	-19%	303 058
Expenditure By Type										
Employee related costs		168 688	168 688	11 909	23 652	26 622	(2 970)	-11%	168 688	
Remuneration of councillors		6 796	6 796	520	1 056	1 133	(77)	-7%	6 796	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		47 075	47 075	7 864	10 459	7 846	2 613	33%	47 075	
Debt impairment		-	-	-	-	-	-	-	-	
Depreciation and amortisation		3 681	3 681	294	589	613	(25)	-4%	3 681	
Interest		2 422	2 422	60	228	331	(103)	-31%	2 422	
Contracted services		38 158	38 158	1 860	2 639	5 396	(2 757)	-51%	38 158	
Transfers and subsidies		-	-	-	-	-	-	-	-	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		35 962	35 962	4 092	5 480	5 958	(477)	-8%	35 962	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		276	276	-	-	-	-	-	276	
Total Expenditure		-	303 058	303 058	26 599	44 102	47 898	(3 797)	-8%	303 058
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		-	-	-	(12 285)	23 793	36 010	(12 217)	(0)	-
Transfers and subsidies - capital (in-kind)		2 700	2 700	-	-	-	-	-	-	2 700
Surplus/(Deficit) after capital transfers & contributions		-	2 700	2 700	(12 285)	23 793	36 010	(12 217)	(0)	2 700
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		-	2 700	2 700	(12 285)	23 793	36 010	(12 217)	(0)	2 700
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	2 700	2 700	(12 285)	23 793	36 010	(12 217)	(0)	2 700
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	2 700	2 700	(12 285)	23 793	36 010	(12 217)	(0)	2 700

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	1 750	1 750	-	-	-	-	-	1 750
Total Capital Multi-year expenditure	4,7	-	1 750	1 750	-	-	-	-	-	1 750
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	15	15	-	-	-	-	-	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	2 034	2 034	-	-	-	-	-	2 034
Vote 4 - Finance		-	30	30	-	-	-	-	-	30
Vote 5 - Community Services		-	7 676	7 676	-	-	-	-	-	7 676
Total Capital single-year expenditure	4	-	9 755	9 755	-	-	-	-	-	9 755
Total Capital Expenditure		-	11 505	11 505	-	-	-	-	-	11 505
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	2 064	2 064	-	-	-	-	-	2 064
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 064	2 064	-	-	-	-	-	2 064
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	7 445	7 445	-	-	-	-	-	7 445
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 315	1 315	-	-	-	-	-	1 315
Public safety		-	5 600	5 600	-	-	-	-	-	5 600
Housing		-	-	-	-	-	-	-	-	-
Health		-	530	530	-	-	-	-	-	530
<i>Economic and environmental services</i>		-	496	496	-	-	-	-	-	496
Planning and development		-	15	15	-	-	-	-	-	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	481	481	-	-	-	-	-	481
<i>Trading services</i>		-	1 500	1 500	-	-	-	-	-	1 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1 500	1 500	-	-	-	-	-	1 500
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	11 505	11 505	-	-	-	-	-	11 505
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	2 700	2 700	-	-	-	-	-	2 700
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	2 700	2 700	-	-	-	-	-	2 700
Borrowing	6	-	1 500	1 500	-	-	-	-	-	1 500
Internally generated funds		-	7 305	7 305	-	-	-	-	-	7 305
Total Capital Funding		-	11 505	11 505	-	-	-	-	-	11 505

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		77 585	66 290	66 290	99 073	66 290
Trade and other receivables from exchange transactions		9 503	5 485	5 485	6 834	5 485
Receivables from non-exchange transactions		560	548	548	560	548
Current portion of non-current receivables		2 040	2 168	2 168	2 040	2 168
Inventory		1 767	1 571	1 571	1 743	1 571
VAT		-	526	526	-	526
Other current assets		-	-	-	-	-
Total current assets		91 455	76 587	76 587	110 250	76 587
Non current assets						
Investments		-	-	-	-	-
Investment property		12 797	12 769	12 769	12 797	12 769
Property, plant and equipment		81 620	93 981	93 981	81 032	93 981
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		74	373	373	74	373
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		20 820	22 424	22 424	20 820	22 424
Other non-current assets		-	-	-	-	-
Total non current assets		115 311	129 546	129 546	114 723	129 546
TOTAL ASSETS		206 766	206 134	206 134	224 973	206 134
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 704	5 291	5 291	3 878	5 291
Consumer deposits		8	8	8	8	8
Trade and other payables from exchange transactions		5 407	6 736	6 736	(1 475)	6 736
Trade and other payables from non-exchange transactions		5 118	13 478	13 478	5 950	13 478
Provision		17 591	18 055	18 055	17 591	18 055
VAT		317	-	-	1 005	-
Other current liabilities		-	-	-	-	-
Total current liabilities		33 144	43 569	43 569	26 957	43 569
Non current liabilities						
Financial liabilities		6 519	2 727	2 727	6 519	2 727
Provision		50 003	56 319	56 319	50 605	56 319
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		56 522	59 047	59 047	57 124	59 047
TOTAL LIABILITIES		89 666	102 615	102 615	84 080	102 615
NET ASSETS	2	117 100	103 519	103 519	140 893	103 519
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		96 100	82 519	82 519	119 893	82 519
Reserves and funds		21 000	21 000	21 000	21 000	21 000
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	117 100	103 519	103 519	140 893	103 519

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		15 170	15 170	15 170	2 381	3 689	2 528	1 160	46%	15 170
Other revenue		173 292	173 292	173 292	11 889	26 839	28 882	(2 043)	-7%	173 292
Transfers and Subsidies - Operational		96 796	96 796	96 796	1 374	40 226	51 325	(11 099)	-22%	96 796
Transfers and Subsidies - Capital		2 700	2 700	2 700	-	-	1 200	(1 200)	-100%	2 700
Interest		7 900	7 900	7 900	635	642	1 317	(674)	-51%	7 900
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(294 783)	(294 783)	(294 783)	(29 274)	(48 853)	(45 344)	3 510	-8%	(294 783)
Interest		(1 500)	(1 500)	(1 500)	(60)	(228)	(250)	(22)	9%	(1 500)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(425)	(425)	(13 054)	22 314	39 659	17 344	44%	(425)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9 900	9 900	9 900	-	-	-	-	-	9 900
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(11 505)	(11 505)	(11 505)	-	-	-	-	-	(11 505)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(1 605)	(1 605)	-	-	-	-	-	(1 605)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		1 500	1 500	1 500	-	-	-	-	-	1 500
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(4 706)	(4 706)	(4 706)	(468)	(826)	(784)	42	-5%	(4 706)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(3 206)	(3 206)	(468)	(826)	(784)	42	-5%	(3 206)
NET INCREASE/ (DECREASE) IN CASH HELD		-	(5 235)	(5 235)	(13 521)	21 488	38 874			(5 235)
Cash/cash equivalents at beginning:		71 525	71 525	71 525	77 585	77 585	71 525			77 585
Cash/cash equivalents at month/year end:		-	66 290	66 290	64 063	99 073	110 400			72 350

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

R thousands	Description	NT Code	Budget Year 2024/25										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-180 Days	181-180 Dys	Over 1Yr	Total						
	Debtors Age Analysis By Income Source															
	Trade and Other Receivables from Exchange Transactions - Water	1200	7	5	5	5	3	5	16	42	87	71				
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	90	13	6	2	1	1	1	7	121	12				
	Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-				
	Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-				
	Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-				
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-				
	Interest on Arrear Debtor Accounts	1810	-	1	1	1	1	2	7	203	217	214				
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-				
	Other	1900	2 861	137	73	61	42	43	126	1 955	5 299	-				
	Total By Income Source	2000	2 958	156	85	69	47	50	150	2 208	5 724	2 525				
	2023/24 - totals only															
	Debtors Age Analysis By Customer Group															
	Organs of State	2200	1 631	2	-	-	-	-	-	1 256	2 888	1 256				
	Commercial	2300	168	3	-	0	0	2	2	405	581	410				
	Households	2400	1 159	151	85	56	47	48	148	547	2 241	846				
	Other	2500	-	-	-	13	-	-	-	-	13	13				
	Total By Customer Group	2600	2 958	156	85	69	47	50	150	2 208	5 724	2 525				

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2024/25								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	310	-	-	-	-	-	-	-	310
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	1	1
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	310	-	-	-	-	-	-	1	310

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: August 2024

INSTITUTION	Account Type	Account number	Actual date	Balance as at 01 Aug 24	Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at 31 Aug 24	Interest earned	Rate	
					Investments made	Investments matured							
Investments													
Nedbank	Call Account	037681714042		8 605 564.23	19 500 000.00	-	22 600 000.00	123 204.12			5 628 788.35	123 204.12	8.15%
Nedbank	Call Account (KWK Rehab)	037681163454		5 343 522.39	58 850.80			36 620.40			5 439 003.59	36 620.40	8.15%
Nedbank	Call Account (CRRF)	037681185767		872 918.12				19 335.09			892 253.21	19 335.09	8.15%
Absa Bank	Investment Tracker (Main)	9358892970		63 371 753.58			- 10 000 000.00	461 464.84			53 833 218.42	461 464.84	8.90%
Absa Bank	Investment Tracker (Special)	9374585345		30 984 236.15				234 206.87			31 218 443.02	234 206.87	8.90%
Total for Investments				R 109 178 024.47	R 19 558 850.80	R -32 600 000.00	R 874 831.32	R 874 831.32			R 97 011 706.59	R 874 831.32	
Current Accounts													
Nedbank	Primary Bank Account	1176524496		3 727 292.84			- 859 158.84	-			2 868 134.00		0.00%
Absa Bank	Cheque Account	1780000062		293 765.03			228 525.45				67 239.58		0.00%
Total for Bank Accounts				R 4 021 057.87	R -	R -1 085 684.29	R -	R -			R 2 935 373.56	R -	
TOTAL				R 113 199 082.34	R 19 558 850.80	R -33 685 684.29	R 874 831.32	R 874 831.32			R 99 947 060.17	R 874 831.32	

DATE: 11/09/24

MUNICIPAL MANAGER /
(ACTING)
CHIEF FINANCIAL OFFICER

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	92 989	92 989	1 317	37 419	48 518	(11 099)	-22.9%	92 989
Local Government Equitable Share			86 644	86 644	-	36 102	45 526	(9 424)	-20.7%	86 644
Finance Management			1 000	1 000	1 000	1 000	1 000	-		1 000
EPWP Incentive			1 265	1 265	317	317	317	-		1 265
Rural Roads Asset Management Grant			2 974	2 974	-	-	1 676	(1 676)	-100.0%	2 974
Municipal Systems Improvement Grant (MSIG)			1 106	1 106	-	-	-	-		1 106
Other transfers and grants [insert description]										
Provincial Government:		-	3 807	3 807	57	2 807	2 807	-		3 807
CDW Operational Support Grant			57	57	57	57	57	-		57
Human Capacity Building Grant			1 000	1 000	-	-	-	-		1 000
Fire Safety Plan			2 750	2 750	-	2 750	2 750	-		2 750
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	96 796	96 796	1 374	40 226	51 325	(11 099)	-21.6%	96 796
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	2 700	-	-	1 200	(1 200)	-100.0%	2 700
Fire Service Capacity Building Grant			1 500	1 500	-	-	-	-		1 500
MUNICIPAL WATER RESILIANCE GRANT			1 200	1 200	-	-	1 200	(1 200)	-100.0%	1 200
Other capital transfers [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	2 700	2 700	-	-	1 200	(1 200)	-100.0%	2 700
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	99 496	99 496	1 374	40 226	52 525	(12 299)	-23.4%	99 496

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	92 989	92 989	114	36 242	48 774	(12 532)	-25.7%	92 989
Local Government Equitable Share			86 644	86 644	-	36 102	45 500	(9 398)	-20.7%	86 644
Finance Management			1 000	1 000	77	102	1 000	(898)	-89.8%	1 000
EPWP Incentive			1 265	1 265	38	38	400	(362)	-90.6%	1 265
Rural Roads Asset Management Grant			2 974	2 974	-	-	1 874	(1 874)	-100.0%	2 974
Municipal Systems Improvement Grant (MSIG)			1 106	1 106	-	-	-	-	-	1 106
Other transfers and grants [insert description]										
Provincial Government:		-	3 807	3 807	310	3 152	2 510	642	25.6%	3 807
CDW Operational Support Grant			57	57	2	2	10	(8)	-83.0%	57
Human Capacity Building Grant			1 000	1 000	83	175	1 000	(825)	-82.5%	1 000
Fire Safety Plan			2 750	2 750	225	2 975	1 500	1 475	98.3%	2 750
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	96 796	96 796	425	39 393	51 284	(11 890)	-23.2%	96 796
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	2 700	-	-	-	-	-	2 700
Fire Service Capacity Building Grant			1 500	1 500	-	-	-	-	-	1 500
MUNICIPAL WATER RESILIANCE GRANT			1 200	1 200	-	-	-	-	-	1 200
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	2 700	2 700	-	-	-	-	-	2 700
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	99 496	99 496	425	39 393	51 284	(11 890)	-23.2%	99 496

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 811	4 811	364	740	802	(61)	-8%	4 811
Pension and UIF Contributions			62	62	5	10	10	(1)	-5%	62
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 453	1 453	112	227	242	(15)	-6%	1 453
Cellphone Allowance			470	470	39	78	78	-	-	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 796	6 796	520	1 056	1 133	(77)	-7%	6 796
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 545	4 545	328	656	668	(13)	-2%	4 545
Pension and UIF Contributions			491	491	41	82	82	(0)	0%	491
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			258	258	20	41	43	(2)	-5%	258
Cellphone Allowance			78	78	7	13	13	-	-	78
Housing Allowances			2	2	0	1	0	0	50%	2
Other benefits and allowances			-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			76	76	-	-	13	(13)	-100%	76
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 451	5 451	396	791	819	(28)	-3%	5 451
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			114 656	114 656	7 484	14 926	17 706	(2 780)	-16%	114 656
Pension and UIF Contributions			19 258	19 258	1 390	2 772	3 210	(438)	-14%	19 258
Medical Aid Contributions			6 910	6 910	491	986	1 152	(166)	-14%	6 910
Overtime			1 850	1 850	105	259	308	(49)	-16%	1 850
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 277	5 277	419	850	880	(30)	-3%	5 277
Cellphone Allowance			538	538	36	73	90	(17)	-19%	538
Housing Allowances			370	370	25	50	62	(12)	-20%	370
Other benefits and allowances			10 344	10 344	754	1 514	1 724	(210)	-12%	10 344
Payments in lieu of leave			200	200	204	227	33	194	581%	200
Long service awards			250	250	48	97	42	55	132%	250
Post-retirement benefit obligations			3 018	3 018	503	1 006	503	503	100%	3 018
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			565	565	55	102	94	8	9%	565
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			163 237	163 237	11 514	22 860	25 803	(2 943)	-11%	163 237
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			175 484	175 484	12 430	24 707	27 755	(3 048)	-11%	175 484
Unpaid salary, allowances & benefits in arrears:			-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			175 484	175 484	12 430	24 707	27 755	(3 048)	-11%	175 484
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			168 688	168 688	11 909	23 652	26 622	(2 970)	-11%	168 688

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		-	-	-		-	-		
August		-	-	-		-	-		
September		320	320			320	-		
October		1 260	1 260			1 580	-		
November		1 400	1 400			2 980	-		
December		4 240	4 240			7 220	-		
January		1 194	1 194			8 414	-		
February		1 831	1 831			10 245	-		
March		525	525			10 770	-		
April		735	735			11 505	-		
May		-	-			11 505	-		
June		-	-			11 505	-		
Total Capital expenditure	-	11 505	11 505	-					

Overberg R S C ***L***
Cashbook Reconciliation for August 2024

CASHBOOK

Balance B/fwd - 1 August 2024	4033147.37
Revenue: 40101010031	59240045.40
Expenditure: 40101010032	60337819.19-

Other:

CASHBOOK BALANCE - 31 August 2024	----- 2935373.58 =====
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BANK STATEMENT

Balance as per bank statement as at 31 August 2024	31/08/2024	2935373.58
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PLUS: Receipts not cleared in bank
Other 0

LESS: Uncleared ACB
Outstanding cheques
Bank transactions not on GL 0 0.00

Cash Book balance as at 31 August 2024	----- 2935373.58 =====
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Difference	0.00
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Verified by: S Zikmann

Signature:  On (dd/mm/ccyy) 04/09/2024